

78B-2-101 Definitions of "tax title" and "action."

- (1) The word "action" as used in this chapter includes counterclaims and cross-complaints and all other civil actions in which affirmative relief is sought.
- (2) The term "tax title" as used in Sections 59-2-1364 and 78B-2-206, and the related amended Sections 78B-2-204, 78B-2-208, and 78B-2-214, means any title to real property, whether valid or not, which has been derived through, or is dependent upon, any sale, conveyance, or transfer of property in the course of a statutory proceeding for the liquidation of any tax levied against the property whereby the property is relieved from a tax lien.

Renumbered and Amended by Chapter 3, 2008 General Session